

EXHIBIT B

DC 20006-4004, and other locations in the United States and throughout the world. I am an attorney at law, duly admitted and in good standing to practice law in the District of Columbia. I am in good standing in all of the states and courts to which I have been admitted. There are no disciplinary proceedings pending against me in any jurisdiction.

2. I submit this declaration in support of the Debtors' *Application for Order Authorizing the employment and retention of Baker & McKenzie as Special Counsel for the Debtors Nunc Pro Tunc to November 1, 2011* (the "Application"),² seeking authorization for the Debtors to retain Baker as special counsel to the Debtors in connection with their chapter 11 cases.

3. Unless otherwise stated in this affidavit, I have personal knowledge of the facts set forth herein. To the best of my knowledge based upon the inquiries described below, the following statements are true.

SERVICES TO BE PROVIDED BY BAKER

4. At this time, Baker represents the Debtors on a number of matters and has been retained and compensated by the Debtors pursuant to this Court's *Order Pursuant to 11 U.S.C. §§ 1107(a) and 1108 Authorizing the Debtors to Employ and Compensate Certain Professionals Utilized in the Ordinary Course of the Debtors' Business*, dated May 3, 2001 (the "OCP Order").

5. Subject to further order of the Court, the Debtors anticipate that Baker will continue to represent the Debtors in connection with the matters on which it has been retained under the OCP Order, in addition to representing the Debtors in connection with possible transactions involving the disposition of certain of the Debtors' assets and businesses (the "New Matter"). The Debtors have requested the employment and retention of Baker to render the following professional services (the "Representative Matters");

² Capitalized terms used but not defined herein shall have the meanings asserted in the Application.

- a. certain proposed sales and purchases of assets in the U.S. and non-U.S. jurisdictions, including drafting documents, effectuating due diligence, participating in negotiations and providing other services in support of possible transactions;
- b. antitrust and competition law compliance, strategy and filings in the U.S. and foreign jurisdictions;
- c. advice regarding certain aspects of the Debtors' non-US subsidiaries, including advice relating to corporate formalities and commercial arrangements; and
- d. certain tax matters in the U.S. and in non-U.S. jurisdictions.

6. Baker will not duplicate the services that other firms may provide to the Debtors. Baker and such firms have and will continue to function cohesively to ensure that legal services provided to the Debtors by each firm are not duplicative. While certain aspects of Baker's representation will necessarily involve both Baker and the Debtors' restructuring counsel, Baker will not serve as restructuring counsel to the Debtors.

BAKER'S QUALIFICATIONS

7. Baker is particularly well suited to serve as the Debtors' special counsel. Baker is one of the world's largest law firms with approximately 4,000 attorneys in 72 offices in 42 countries. Baker's knowledge, resources and international reach permit it to deliver high quality legal services throughout the world with fluency, consistency, confidence and sensitivity for cultural, social and legal practice differences outside of the U.S. Baker has extensive expertise in virtually all aspects of the law that may arise in the Representative Matters.

8. Baker has previously represented the Debtors and certain of their affiliates and subsidiaries in other matters. As a result of its previous engagements with the Debtors, Baker has considerable knowledge concerning the Debtors' businesses and assets and has the requisite familiarity to provide efficient services related to any potential transactions and other matters

that will require Baker's services. Were the Debtors required to retain different counsel regarding the matters in which Baker currently represents them, the Debtors would have to expend significant resources in helping new counsel become familiar with such matters.

TERMS OF RETENTION & COMPENSATION

9. In accordance with section 330(a) of the Bankruptcy Code, Baker intends to charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date services are rendered (and seek reimbursement of actual and necessary out-of-pocket expenses). Baker will maintain detailed, contemporaneous records of time and any actual and necessary expenses incurred in connection with the rendering of the legal services described above by category and nature of the services rendered.

10. Effective June 30, 2011, the hourly rates charged by Baker (in the U.S.) for each of the above referenced services to be provided on an hourly basis are:

<u>Billing Category</u>	<u>Range</u>
US Partners	\$500-1,000 per hour
US Of Counsel	\$400-850 per hour
US Associates	\$295-600 per hour
US Trainees/Paralegals	\$100-275 per hour

11. The hourly rates set forth above are Baker's standard rates charged to clients, and the specific compensation arrangement provided for in their engagement letter is consistent with and typical of arrangements entered into by Baker and other comparable law firms with respect to rendering similar services of this nature for clients such as the Debtors.

12. Baker's current hourly rates for associates and partners outside of the United States, depending on the jurisdiction, vary from \$200 to \$1200. These rates are consistent with hourly rates charged by professionals for similar services in the jurisdictions in which the

services are provided. U.S. dollar values assigned to billing rates for attorneys outside of the U.S. may fluctuate based upon applicable exchange rates.

13. With respect to the New Matter, Baker has agreed to provide the Debtors a fifteen percent (15%) discount on its standard hourly rates.

14. These applicable hourly rates as may be agreed to by the Debtors and Baker are subject to periodic adjustments to reflect economic and other conditions. The rates set forth above are at a level designed to compensate Baker fairly for the work of its attorneys and legal assistants and to cover fixed and routine overhead expenses.

15. It is Baker's policy to charge its clients in all areas of service for all other expenses incurred in connection with the client's account. The expenses charged to clients include, among other things, telephone, toll and other charges, mail and express mail charges, special or hand delivery charges, photocopying charges, travel expenses, expenses for "working meals," computerized research, couriers, postage, and non ordinary overhead expenses such as overtime for secretaries and other staff. Baker will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to Baker's other clients.

BAKER'S LACK OF ADVERSE INTERESTS

16. Baker has no other connection with the Debtors, their creditors, the United States Trustee, or any other party with an actual or potential interest in these chapter 11 cases or their respective attorneys or accountants, except as set forth herein and on Exhibit 1 hereto. Insofar as I have been able to ascertain based on the information currently available to me, neither I, Baker, nor any partner, counsel, or associate thereof, represents any interest adverse to the Debtors in the matters upon which Baker is to be engaged.

17. Baker submitted and checked against its computer conflict database of present and former clients and adverse parties an extensive list of parties-in-interest and other persons and entities related to the Debtors and these chapter 11 cases. This inquiry revealed that:

a. Baker attorneys currently represent, on matters unrelated to the Representative Matters, a party that may be adverse to the Debtors with respect to the Representative Matters. Specifically, Baker represents affiliates of Akzo Nobel regarding corporate transactional, merger and acquisition, regulatory and commercial matters in various non-U.S. countries, none of which have any connection to the Debtors. Baker and the Debtors have sought waivers from Akzo Nobel regarding Baker's representation of the Debtors and expect that such waivers will be obtained in advance of the hearing on the Application.

b. Baker attorneys currently represent, on matters unrelated to the Representative Matters, a party that may be adverse to the Debtors on matters unrelated to the Representative Matters. Specifically, Baker advises affiliates of Sealed Air Corporation regarding various commercial matters in Australia, none of which have any material connection to the Debtors.

c. Baker currently represents or has relationships with certain other parties in interest (the "Potentially Interested Parties") or their affiliates arising from matters unrelated to these chapter 11 cases and/or the Representative Matters, or otherwise not materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders thereof. A list of these Potentially Interested Parties is set forth on Exhibit 1 hereto.

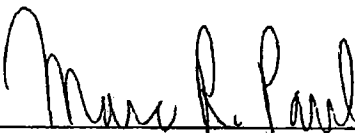
18. The conflicts database maintained by Baker includes every matter in which the firm is now or has been engaged over at least the past five years and, in each instance, the

identity of related parties and adverse parties. It is Baker's policy that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the conflicts database the information necessary to check each new matter for conflicts, including the identity of the prospective client, the matter, and related and adverse parties.

19. Baker has not shared, nor agreed to share, any compensation that it has received or may receive with another party or person, other than with the partners, associates, contract attorneys or paraprofessionals that may be associated with Baker, nor has it shared or agreed to share in any compensation another person or party has received or may receive.

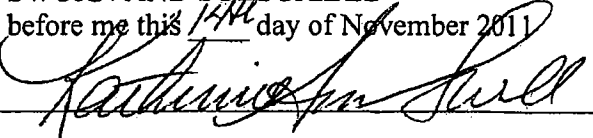
20. Baker will submit interim and final applications for compensation in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the *Amended Administrative Order under 11 U.S.C. §§ 105(a) and 331 Establishing revised Procedures for Interim Compensation And Reimbursement of Expenses for Professionals And Official Committee Members*, dated April 17, 2002, and such other and further orders of the Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.



Marc R. Paul

SWORN AND SUBSCRIBED
before me this 14th day of November 2011



Katherine Ann Swall

My Commission Expires:

November 14, 2012

Katherine Ann Swall
Notary Public in and for
The District of Columbia

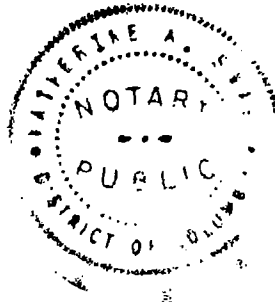


EXHIBIT 1

ABN Amro	BP International Ltd.
Aetna Casualty & Surety	Buchanan Ingersoll PC
Aggregate Industries	Burlington Northern Santa Fe Railroad
AIG	Cahill Gordon & Reindel
Air Products	Cargill
Alcoa, Inc.	Certain Underwriters at Lloyd's London
Allen & Overy	CFS
Allstate Insurance Company	Chalmette Refining LLC
AMB Property LP	Chase Manhattan Bank, The
Amerada Hess	Ciba Specialty Chemicals Corp.
American Appraisal Associates, Inc.	Citgo
American International Group, Inc.	Citadel Investment Group
American Reinsurance Co.	Citibank, N.A.
American United Life Insurance Co.	Citigroup
Amicon Ireland Limited	Citigroup Special Situations
Anchorage Advisors LLC	CNA Insurance
Angus Chemical Company	Coco's
AON Risk Services Inc of NY	Colgate
AQR Capital Management LLC	Commerzbank AG
Arizona Chemical Co.	Conoco
Arthur Andersen	Continental Insurance Co.
Ashland Chemical Company	Covington & Burling
Aspen Technology, Inc.	Cozen O'Connor
Autozone, Inc.	Credit Lyonnais
Avenue Capital	Credit Suisse Securities (USA) LLC
Avenue Investments	Crown Cork & Seal Company, Inc.
Badger Meter, Inc.	CS First Boston
Baker Botts, LLP	Cummings & Lockwood
Bank Hapaolim	Deloitte & Touche LLP
Bank of America NA	Delta Partners
Bank of New York	Deutsche Asset Management Americas
Bank of Nova Scotia	Dexco Polymers Us 19170-8101
Bankers Trust Company	Philadelphia Pa
Barclays Bank PLC	Dickstein, Shapiro, & Morin
Barclays Global Investors	Dow Chemical Company
Barnes & Thornburg	Dresdner Bank AG
BASF Corp.	DuPont
Baupost Group LLC, The	DuPont Dow Elastics Co.
Bayer Corp.	E.I. Dupont De Nemours & Co.
Bear Stearns & Co.	Eastman Chemical Company
BlackRock Inc.	Elkem
Blackstone Group, The	Employers Mutual Casualty Co.
Blank Rome LLP	Engelhard Corporation
Boise Cascade	Entergy
BP Chemicals	Ernst & Young
BP Energy	Euler Hermes ACI

European General	J.P. Morgan Chase & Co.
Everest Reinsurance Company	KCS
ExxonMobil Chemical Company	Kirkpatrick & Lockhart LLP
Federal Insurance Company	KPMG Legal
Finnegan, Henderson, Farabow, Garrett, & Dunner	LaSalle National Bank - Trust #100609
Fireman's Fund Insurance Co.	Latham & Watkins
First State Ins Co.	Lehman
First Union Bank	Lyondell Chemical
FMR LLC	Macquarie Bank Ltd.
Fortress Investment Group LLC	Marathon Ashland
Fragomen, Del Rey & Bernsen PC	MARS, Inc.
Gamma Holding, NV	Massachusetts Mutual Life Insurance Co.
GEICO	Merchandising Corp.
Genentech	Merrill Lynch & Co. Inc.
General Electric Capital Corp.	Mobil Oil
General Mills	Molycorp
General Motors Acceptance Corp.	Morgan Stanley & Co. Inc.
Georgia Pacific Corp.	Morgan Stanley Senior Funding Inc.
Goodyear Tire & Rubber Co.	Motiva
Grace Construction Products Ltd	Nestor-BNA
Grant Thornton	Nortel Networks Inc.
Great Lakes Chemical Corporation	Northbrook Ins Co
Greif Inc.	Northern Trust Bank
Haftpflichtverband	Northern Trust Investments NA
Hale & Dorr	Occidental Chemical Corporation
Hampshire Chemical Corp.	Oppenheimer Asset Management Inc.
Hartford Financial Services Group, Inc.	Pacific Life Insurance Company
Hartford Insurance	PacifiCorp
Henkel Corporation	Paragon Steakhouse Restaurants, Inc.
Hercules Inc.	Patton Boggs LLP
Hi-Tech	Perkins Coie
Hinckley, Allen & Snyder LLP	Phelps Dodge Corp.
Holme, Roberts & Owen, LLP	Phillips Electronics
Honigman, Miller, Schwartz and Cohan	Phillips Petroleum Company
Howard & Howard	Pier 1 Imports
Howrey Simon Arnold & White	Pillsbury Winthrop LLP
HSBC/MarineMidland	Pillsbury Winthrop Shaw Pittmann
Huntsman Corp.	Pilot
Huntsman Petrochemical Corp.	Pioneer
Hydro-Quebec	Polymer Ventures
IMC	PPG Industries, Inc.
Intercat Inc.	Proskauer Rose LLP
International Paper	Prudential Insurance Company of America
International Partners	Quadrangle Group LLC
J.M. Huber Corporation	QVT Financial LP
	Reed Smith

Reichhold Chemicals, Inc.
Rohm & Haas
Royal Bank of Scotland
Royal Insurance Co
Sandoz Ltd.
SAP America, Inc.
Schneider National, Inc.
Scotts Company
Sealed Air Corp.
Semptra Energy
Shell Chemical Co.
Sherwin Williams
Silgan Container Corp.
Silver Point Capital
Solvay Polymers
St. Paul Companies, Inc.
State Street Global Advisors
Stepan Co.
Sun Chemical
Sun Refining & Marketing Co.
Swiss Reinsurance
T.H.E.M. of New Jersey
Thomson & Thomson
Tiger Management LLC
Tosco
Toyota Motor Credit
Travelers Casualty and Surety Company
Travelers Insurance Co.
Trustees of Princeton University
Twin City Fire Ins Co
UBS O'Connor LLC
Union Carbide Corp.
United States Gypsum Company
United States Mineral Products
Vinson & Elkins
Wachovia Bank
Wal-Mart Stores, Inc.
Wausau Insurance Co
Weatherford International, Inc.
Weatherford US, Inc.
Weil Gotshal & Manges
Wellington Management Co. LLP
Wells Fargo Bank Minnesota, NA
Wendy's
WESCO Distribution, Inc.
White & Case

Whitecap, Inc.
Winston & Strawn
Winterthur Swiss Ins. Co.
York Capital Management
Zuckerman Spaeder LLP
Zurich Insurance Co